HIGH COURT OF UTTARANCHAL AT-NAINITAL.

Income Tax Appeal No. 22 of 2000

1. The Commissioner of Income Tax, Meerut,
2. Assistant Commissioner of Income Tax,
Special Circle, Dehradun. .... Appellants.

Vs.

Hughes Services (F.E.), Pvt. Ltd.
As agent of Mr. Fields Shown, Dehradun. ... Respondent.

Sri S.K. Posti, learned counsel for the appellants.
Sri Arvind Vashishtha Ad. and Sri A. Chatterji, Adv. For the respondent.

Hon'ble M.M. Ghildiyal, J.
Hon'ble B.S. Verma, J.

Heard learned counsel for both the parties.

The assessee has filed the present appeal u/s 26oA of Income Tax Act against the order passed by the Income Tax Appellate Tribunal in ITAT no. 1647/D/94.

Though, several question have been framed in the memo of appeal but in substance the only question involve in this appeal is that whether the amount paid to the assessee for off period salary shall be included in the income accrued in view of the explanation of Section 9(i) (ii) of the Act 1961?

Since the said question has already been decided by the Hon'ble Supreme Court in Civil Appeal nos. 351-355 of 2005 with the connected Civil Appeals, Sedco Forex International Drill Inc. and ors. vs. Commissioner of Income Tax, Dehradun and another reported in Judgment Today 2005(9) SC 639, this appeal is decided on the same terms and conditions and the question is answered in favour of the assessee and against the revenue. No order as to costs.

The appeal is decided accordingly.

(B.S. Verma, J.) **(M.M. Ghildiyal, J.)**

December 19, 2005:
NCM: